



ANDHRA KESARI UNIVERSITY ::ONGOLE

**ModelSyllabusforFinance(Minor)inconsonancewith Curriculum
framework w.e.f. AY 2025-26**

COURSESTRUCTURE

Year	Semester	Course	Titleofthe Course	No. of Hrs /Week	No. of Credits
II	III	1	FinancialServices	4	4
	IV	2	FinancialMarkets	4	4
III	V	3	FinancialManagement	4	4
		4	InvestmentManagement	4	4
	VI	5	FinancialReporting	4	4
		6	SecurityAnalysisandPortfolio Management	4	4


Dr. N. SREENIVASA CHARYULU
Chairman B.O.S. (U.G) Commerce
A.K. University, ONGOLE.

SEMESTER-III

COURSE1:FINANCIALSERVICES

Theory

Credits: 4

4hrs/week

Learning Objectives:

The course provides a complete package of finance and financial services related subjects so that the students are well equipped with the functional aspects of the various types of financial products and services available in our country.

Learning Outcomes:

At the end of the course, the student will be able to understand the world of financial services and to facilitate the understanding of the various Financial Services. The course covers Merchant banking services, credit rating, leasing and Hire purchases. The students are able to understand other financial services like factoring and for financing procedural aspects.

Unit1:Financial Services:

Role of Financial Services - Banking and Non Banking Companies – Activities of Non Banking Finance Companies- Fund Based Activities - Fee Based Activities .

Unit2:Merchant Banking Services:

Scope and importance of merchant banking services - Venture Capital - Securitization - Demat services - Commercial Paper.

Unit3:Leasing and Hire-Purchase:

Types of Lease, Documentation and Legal aspects – Fixation of Rentals and Evaluation - Hire Purchasing- Securitization of debts - House Finance.

Unit4:Credit Rating:

Purpose – Types – Credit Rating Symbols – Agencies: CRISIL and CARE – Equity Assessment vs. Grading – Mutual funds.

Unit5:Other Financial Services:

Factoring and Forfeiting - Procedural and financial aspects - Installment System - Credit Cards - Central Depository Systems: NSDL, CSDL.


Dr. N. SREENIVASA CHARYULU
Chairman B.O.S. (U.G) Commerce
A.K. University, ONGOLE.

Page No. _____

Activities:

- Collection and study of the various financial services
- Invited lectures on the field topics by local experts
- Introducing online classes from financial experts on merchant banking and leasing etc.
- Field visit to banks and financial institutions
- Observation, study and analysis of selected institutions
- Assignments, Group discussion, quiz etc.

Reference Books:

1. B. Santhanam, Financial Services, Margham Publication, Chennai.
2. M. Y. Khan, Financial Services, Tata McGraw-Hill, New Delhi.
3. Machendra Raja, Financial Services, S. Chand Publishers, New Delhi.
4. V. A. Avdhani, Marketing of Financial Services.
5. Machiraji, "Indian Financial System", Vikas Publishers.
6. Sandeep Goel, Financial Services, PHI Learning.
7. L. M. Bhole, Financial Institutions and Markets, Tata McGraw Hill.
8. SEBI Guidelines, Bharat Publications, New Delhi.
9. E. Gordon & H. Natarajan, Capital Market in India, Himalaya Publishing House

SEMESTER-IV
COURSE2:FINANCIALMARKETS

Theory

Credits: 4

4hrs/week

Learning Objectives:

The course provides a complete knowledge of finance and financial markets related subjects so that the students are well equipped with the finance markets and capital markets in our country.

Learning Outcomes:

Learning Outcomes: After successful completion of this course, the students will be able to; Acquire knowledge of financial terms and know the concepts relating to and markets and different avenues of investment. Understand the career skills related to Stock Exchanges and comprehend the personal financial planning and money market skills

Unit-I: Financial Markets: Financial Instruments - Intermediaries - Services - Structure of Financial Market in India.

Unit-II: Capital Market: Role, Evolution in India - Future Trends - Primary Market - Issue of Capital: Process, Pricing, Methods of Issue, Book-building - Managing Shareholders Relations.

Unit-III: Secondary Market: Growth, Development, Regulation - Stock Exchange Mechanism: Trading, Settlement - Carry Forward, Badla system - Insider Trading, Price Rigging.

Unit-IV: Players on Stock Exchange: Investors, Speculators, Market Makers, Bulls, Bears, Stags - Stock Exchange Regulations - Stock Indices - Regulations and Regulatory Agencies (SEBI).

Unit-V: Bond Market in India: Bond Market and its Interface with Equity Market and Debt Market - Mutual Funds.

Activities:

- Collection and study of pamphlets, application forms etc.
- Invited lectures on the field topics by local experts
- Introducing online classes from NSE
- Field visit to mutual fund offices/share brokers
- Observation, study and analysis of selected companies share prices
- Assignments, Group discussion, quiz etc.

Reference Books:

1. Gupta, L.C: Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi.
2. Bhole, I.M., Financial Institutions and Market, Tata McGraw Hill.
3. Vasant Desai, Indian Financial System, Himalaya Publishing House.
4. Pathak, Bharati V., Indian Financial System: Markets, Institutions and Services, Pearson Education (Singapore), New Delhi.
5. Gordon E. & K. Natarajan, "Financial Markets and Services", Himalaya Publishing House, New Delhi.


Dr. N. SREENIVASA CHARYULU
Chairman B.O.S. (U.G) Commerce
A.K. University, ONGOLE

SEMESTER-V

COURSE3:FINANCIALMANAGEMENT

Theory

Credits: 4

4hrs/week

Learning Objectives:

1. To appreciate the role of the finance in an organization and to identify sources from where funds can be raised keeping in mind the cost and risk involved.
2. To familiarize the students the techniques to be employed for investing the funds and help the students to understand the application of tools and techniques of Financial Management.

Learning Outcomes:

Understand the fundamental concepts, objectives, and functions of financial management and Sources of finance for establishing business proposal and apply the theories of capital structure and concepts of designing capital structure of a firm. Apply the mechanism of dividend policies and decisions, Analyse the concepts and process of working capital and understand the methods of capital budgeting and the principles of investment decisions

Unit I: Nature of Financial Management:

Meaning and scope of finance function - Goals of financial management - Profit maximization - Wealth maximization - Importance of financial management. Financial Planning and forecasting - Factors affecting financial planning.

Unit II: Capital structure:

Meaning of capital structure – Factors influencing capital structure – optimum capital structure – computation and analysis of Earning Before Interest and Tax (EBIT), Earning Before Tax (EBT), Earning Per Share (EPS).

Unit III: Cost of Capital:

Concept: - Importance and types of cost of capital - Measurement of cost of capital - Weighted average cost of capital - Operating and financial leverages.

Unit IV: Capital Budgeting:

Capital Budgeting Process – Project Appraisal techniques – Selection Process under Capital Rationing

Unit V: Working capital management:

Concept of working capital - liquidity vs. Profitability- Need and importance of working capital. Determinants of working capital- Components of working capital - Computation of working capital.


Dr. N. SREENIVASA CHARYULU
Chairman B.O.S. (U.G) Commerce
A.K. University, ONGOLE.

Activities:

- Computecostofcapitalanddevelopinnovativefinancial strategies.
- Analyzethecapitalstructuredecisionsthroughrelevantmodels.
- Discuss thedividend policyof a firm.
- Quizprograms and Seminars
- Guestlecturesonvarious topicsbyFinancialManagers □ Observingworkingcapital management of a firm and report.
- GroupDiscussions onproblems relatingto topics covered bysyllabus
- Conductingtheprojecton selectionprocessinanorganization
- Examinations(Scheduledandsurprisetests)

ReferenceBooks:

1. M.Y.Khan and P.K.Jain, (2007), Financial Management, Tata McGraw Hill, New Delhi.
2. Saxena and C.D.Vashist, Essentials of Financial Management (2010), Sultan Chand and Sons,3.Brealey and Mysers, (1985), Principles of Corporate Finance, Tata McGraw Hill, New Delhi.
3. Prasanna Chandra, (2008), Financial Management Theory and Practice - Tata McGraw Hill,
4. T.S. Reddy & Y. Hari Prasad &Reddy(2013), Financial Management, Margham Publications, Chennai.

SEMESTER-V

COURSE4:INVESTMENTMANAGEMENT

Theory

Credits: 4

4hrs/week

Course objectives:

- Understand different investment alternatives in the market
- Understand how securities are traded in the market
- Be able to analyze and price different securities
- Be able to manage a portfolio
- Understand basics of derivative

Learning Outcomes:

- The course introduces the concepts of investment.
- The course aims to give investment planning decisions and modern investment alternatives.
- Different topics such as risks and valuation of investment are to be discussed.
- In this course, we will also examine the time value of money, equity and bond valuation.
- The other important topics discussed in this course are primary and secondary market and fundamental analysis of the investment.

Unit I: Investment:

Investment – Primary and Secondary Objectives – Investment vs. Speculation- Investment Process – Investment Information- Personal financial planning – Risk Profiling.

Unit II: Investment Risk:

Systematic & Unsystematic risks – Calculation of risk – Probability & Non-probability risks – Investment Return – Capital and Revenue Return – Calculation of Returns.

Unit III: Investments:

Bank deposits, post office savings scheme, NBFC deposits, Gold and silver, Real Estate, Equity shares, Bonds and Government securities, Mutual funds, life insurance, Tax Savings, Derivatives & Modern Investment alternatives.

Unit IV: Time value of Money:

Time value of Money – Present Value Interest Factor - Present Value Interest Factor Annuity - Future Value Interest Factor - Future Value Interest Factor Annuity – Equity Valuation – Bond Valuation – Yield to Maturity – Problems in Valuation of Investment.

Unit V: Primary vs. Secondary Market:

Primary vs. Secondary Market Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis – Financial Analysis


Dr. N. SREENIVASA CHARYULU
Chairman B.O.S. (U.G) Commerce
A.K. University, ONGOLE.

Page No. _____

PracticalComponents

- Students should learn the basics of investment and differences between investment and speculation.
- All the students should learn the systematic risk and unsystematic risk also how to calculate the risks.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make a team should discuss different types of deposits. Students should analyse the concept of time value of money.

ReferenceBooks

1. Rustagi R P, Investment Analysis & Portfolio Management, Sultan Chand & Sons, New Delhi.
2. Pandian Punithavathy Security Analysis & Portfolio Management, Vikas Publishers, New Delhi, 2010.
3. Chandra Prasanna, Investment & Portfolio Management, Tata McGraw-Hill, New Delhi, 2011
4. Natarajan, Investment Management, Margham Publishers, Chennai, 2012.

SEMESTER-VI
COURSE5:FINANCIALREPORTING

Theory

Credits: 4

4hrs/week

Course objectives:

To provide information about the financial position, performance and changes in financial position of an enterprise that is useful to a wider range of users in making economic decisions.

Learning outcomes:

- To learn about introduction of financial reporting, concept, advantage and disadvantages also objectives
- To understand the scope and modes of restricting competitive advantage
- To evaluate the consolidated financial statements of holding and subsidiary companies
- To gain knowledge on valuation of shares
- To gain knowledge on corporate financial accounting, new trends in accounting and accounting standards.

Unit I: Financial Reporting:

Concept, objectives, uses, purpose of financial reporting & specific purpose of report - difficulties in corporate reporting – issues and problems with special reference to published financial statements.

Unit II: Corporate Restructuring:

Scope and modes of restructuring competitive advantage – various types corporate restructuring strategy.

Unit III: Consolidated Financial Statements of holding & subsidiary Companies:

Purposes of consolidated financial statements, Consolidation procedures – minority interests, Goodwill, Treatment of pre-acquisition and post-acquisition profit- balance sheet.

Unit IV: Valuation of Shares:

Need for valuation of shares, factors effecting value of shares - methods of valuation of shares: valuation of goodwill: need and methods – normal profit method, super profit method, and capitalization method.

Unit V: Corporate Financial Accounting:

Objectives scope role of corporate accountant, analysis & interpretation of financial statements, accounting standards. New trend in accounting: human resources accounting, environmental accounting, social responsibility accounting (Theory only).


Dr. N. SREENIVASA CHARYULU
Chairman B.O.S. (U.G) Commerce
A.K. University, ONGOLE.

Practical components

- Students should learn the concept of objectives of financial reporting with reference to published financial statements
- Analyse the scope and modes of various types of corporate restructuring strategy with real environment.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make collect information regarding different top companies who have subsidiary companies.
Students should analyse the overview of valuation of shares.

Reference Books

1. R.S.N.Pillai, Bagarathi & Suma, Fundamentals of Advanced Accounting, Vol 1, S Chand, New Delhi.
2. Nehru J. Financial Reporting by diversified companies vision Books, New Delhi.
3. Hawkins David Financial Statements corporations Dow Jones-Irwin Homewood 1973.
4. S.P.Jain & K.L.Narang, Corporate accounting, Kalyani publishers.
5. S.P.Jain & K.L.Narang, Advanced corporate accounting, Kalyani publishers

SEMESTER-VI

COURSE6:SECURITYANALYSIS AND PORTFOLIOMANAGEMENT

Theory

Credits: 4

4hrs/week

Course objective:

To enlighten the students with the Concepts and Practical applications of Measure risk and return of different security instruments and portfolio.

Learning outcomes:

After completion of the course, the student is able to

- Understand the various forms of investment, security Markets and other concepts.
- Understand risks associated with investment.
- Measure risk and return of different security instruments and portfolio.
- Analyse the fundamental strength of stocks and predict the price trends of securities using technical analysis and valuation of stocks and fixed income securities.
- Evaluate the performance of portfolio.

Unit I: Concept of Investment:

Objectives – Investment Vs Speculation – Security Investment Vs Non-security Forms of Investment – Investment Process – Sources of Investment Information – Security Markets – Primary and Secondary – Market Indices.

Unit II: Return and Risk:

Meaning and Measurement of Security Returns – Types of Security Risks – Systematic Vs Non-systematic Risk – Measurement of Total Risk.

Unit III: Fundamental Analysis of Stocks:

Economy, Industry and Company Analysis, Intrinsic Value – Approach to Valuation of Bonds, Preference Shares and Equity Shares.

Unit IV: Technical Analysis:

Concept and Tools of Technical Analysis – Technical Analysis Vs Fundamental Analysis – Efficient Market Hypothesis – Concept and Forms of Market Efficiency.

Unit V: Elements of Portfolio Management:

Portfolio Models – Markowitz Model, Efficient Frontier, Sharpe Single Index Model and Capital Asset Pricing Model – Performance Evaluation of Portfolios – Sharpe Model, Treynor model – Jensen's Model for PF Evaluation – Portfolio Revision.


Dr. N. SREENIVASA CHARYULU
Chairman B.O.S. (U.G) Commerce
A.K. University, ONGOLE.

Page No. _____

Practical components

- Students should learn the concept of investment also differences between investment and speculation, sources of investment information.
- Analyse the measurement of security returns and types of security risks.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should collect information regarding concept and forms of market efficiency
Students should analyse the elements of portfolio management.

Reference Books:

1. Fisher and Jordan, Security Analysis & Portfolio Management 6e, (2011) Pearson, PHI.
2. S. Kevin, Security Analysis & Portfolio Management, 2e (2015) Prentice Hall India.
3. Avadhani V A, Securities Analysis & Portfolio Management, 9e (2017) Himalaya Publishing House.
4. Prasanna Chandra, Investment Analysis and Portfolio Management 3e, (2011) Tata McGraw-Hill Education
5. P. Pandian, Security Analysis and Portfolio Management, 1e (2014), Vikas Publishing House Pvt. Limited.